

Local Government (Audit of Accounts) (Ireland) Bill.

MEMORANDUM.

The main object of this Bill is to amend a defect in the existing law with regard to the audit of accounts of public bodies in Ireland.

The accounts of county councils and other public bodies in Ireland are subject to audit by auditors appointed by the Local Government Board. The auditors' salaries are payable by the Board, but each public body contributes a proportion.

The duties of county councils under several recent enactments are discharged by committees appointed by them.

The committees in many cases are in fact, if not in law, separate authorities keeping accounts distinct from the accounts of the council, and these accounts are separately audited and impose additional work on the auditor.

Section 64 of the Local Government (Ireland) Act, 1898, provides that the charge for auditing the accounts of a county council shall not exceed in any year 100*l.*; but up to the year 1907 additional fees have been paid for the separate audits of the accounts of the committees above referred to.

A recent decision of the High Court has laid it down that the limitation imposed by section 64 of the Local Government Act applies to the audit of the accounts, not only of the county council, but also of committees appointed by the council for the purposes of the Agriculture and Technical Instruction (Ireland) Act, 1899.

In consequence of this decision, when the charges for auditing the accounts of a county council and such committees exceed in the aggregate 100*l.*, the excess is not recoverable from the council or committees, but must be borne on the votes which already carry a charge of about 7,000*l.* for audit of local accounts in Ireland, this sum being the difference between the actual cost of audits and the sum recovered by way of audit fees from local bodies.

The Bill proposes to remedy this defect by providing that committees appointed under the several statutes mentioned in the Schedule are for the purposes of audit and audit fees to be treated as if they were separate public bodies.

[Bill 242.]



Local Government (Audit of Accounts) (Ireland) Bill.

ARRANGEMENT OF CLAUSES.

Clause.

1. Assignment of auditors.
2. Audit of accounts of committees and validation of payments and charges.
3. Extent, construction, and citation.

SCHEDULE.

A
B I L L

TO

Amend the Law relating to the audit of the accounts of public bodies in Ireland and of committees appointed by such bodies and for other purposes connected therewith. A.D. 1909.

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

- 5 1. The accounts of the receipts and payments of every public body shall be audited by such auditor of poor law unions as the Local Government Board may in each case appoint, notwithstanding anything to the contrary in any Act or Provisional Order confirmed by an Act. Assignment of auditors.
- 10 2.—(1) The accounts of the receipts and payments of every committee appointed wholly or partly by a county or district council for the purposes of any of the enactments mentioned in the Schedule to this Act shall be separately kept and shall be audited by such auditor of poor law unions as the Local Govern- Audit of accounts of committees and validation of payments and charges.
- 15 ment Board may in each case appoint, and all the enactments relating or applying to the audit of the accounts of rural district councils (including the provisions of those enactments which impose penalties or provide for the recovery or payment of sums whether in respect of the salaries of auditors or other-
- 20 wise), and all orders made thereunder, shall apply to the audit of the accounts of every such committee in like manner as if the committee were a rural district council.

(2) Any sums paid to the Local Government Board by any county or district council or committee before the *passing of this* [Bill 242.]

A.D. 1909. *Act* in respect of the salary of any auditor of poor law unions employed to audit the accounts of the receipts and payments of such council or committee in respect of their duties under any of the enactments mentioned in the Schedule to this Act shall be deemed to have been legally paid, and any amount ascertained 5 and determined before the passing of this Act by the Local Government Board as the sum chargeable to any such council or committee in respect of any such salary as aforesaid shall be deemed to have been legally ascertained and determined, and every such sum shall be payable and shall, notwithstanding any- 10 thing in section fifty-one of the Local Government (Ireland) Act, 1898, be paid accordingly.

61 & 62 Vict.
c. 37.

Extent, con-
struction,
and citation.

3. This Act shall apply to Ireland only and may be cited as the Local Government (Audit of Accounts) (Ireland) Act, 1909, and shall be construed as one with the Local Government (Ireland) 15 Acts, 1898 to 1902, and those Acts and this Act may be cited together as the Local Government (Ireland) Acts, 1898 to 1909.

SCHEDULE.

ENACTMENTS TO WHICH THIS ACT REFERS.

The Technical Instruction Acts, 1889 and 1891.	20
The Local Government (Ireland) Act, 1898, section 7 and subsection 2 of section 74.	
" " " " section 9.	
" " " " section 15.	
" " " " section 20.	
The Agriculture and Technical Instruction (Ireland) Act, 1899, sections 14 and 19.	25

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of the accounts of public bodies in
Ireland and of committees appointed
by such bodies and for other purposes
connected therewith.

*Presented by Mr. Birrell,
supported by
Mr. Attorney-General for Ireland.*

*Ordered, by The House of Commons, to be Printed,
8 June 1909.*

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[Bill 242.]